CUMULATIVE INDEX

This index includes all the material published in ESTATE PLANNING, Volume 21

Administration

Administration Expenses May Lower Other Deductions, *by Francis B. Brogan, Jr., and Andrew D. Painter*, 21 EP 131, May/Jun94

Many Problems of Administration Can Be Anticipated, *by Cheryl E. Hader*, 21 EP 212, Jul/Aug94

Charitable Giving

Handling Charitable Gifts of Debt-Encumbered Property, *by R. Robert Woodburn, Jr.*, 21 EP 287, Sep/Oct94

Using Charitable Lead Trusts Funded With Real Estate, *by Gerald J. Robinson*, 21 EP 228, Jul/Aug94

Closely Held Businesses

How A Professional Practice Can Be Sold Effectively, *by Steven M. Etkind*, 21 EP 162, May/Jun94

Limited Liability Companies Provide New Planning Options, *by Richard M. Horwood*, 21 EP 266, Sep/Oct94

Current Literature

Aspects of Will Contests Analyzed in New Volume, 21 EP 380, Nov/Dec94

Asset Protection Planning Explored in New Book, 21 EP 379, Nov/Dec94

Asset Protection Planning Is Subject of New Book, 21 EP 125, Mar/Apr94

Book on Insurance Due Care Updated, Expanded, 21 EP 379, Nov/Dec94

Fiduciary Income Tax Analyzed in Detail, 21 EP 125, Mar/Apr94

Investigative Accounting in a Divorce Action, 21 EP 253, Jul/Aug94

New Edition of Book on Postmortem Planning, 21 EP 252, Jul/Aug94

Revised Edition Addresses Will Drafting, 21 EP 252, Jul/Aug94

Tax Basis Revocable Trust Analyzed in New Book, 21 EP 251, Jul/Aug94

Current Tax Developments

Agreement Between Son and Spouse Was Not Disclaimer, 21 EP 179, May/Jun94

Agreement Did Not Result in Release of Power of Appointment, 21 EP 113, Mar/Apr94

Beneficiary's Interest in Plan Was Included in Her Estate, 21 EP 306, Sep/Oct94

Blocks of Stock Are Aggregated When Determining Estate Tax Values, 21 EP 176, May/Jun94

Decedent's Estate Included House That Was Purportedly Sold to Son, Holds CA-2, 21 EP 46, Jan/Feb94

Disclaimer of Interest Created Before Enactment of Gift Tax Results in Taxable Gift, Rules S.Ct., 21 EP 303, Sep/Oct94

Estate Tax Filing Deadline Did Not Govern Timeliness of Disclaimer, 21 EP 178, May/Jun94

Failure to Pay "Stub" Income to Estate Defeats QTIP Election, 21 EP 368, Nov/Dec94

Future Accrued Interest Does Not Reduce Estate Tax Deduction, 21 EP 48, Jan/Feb94

Gifts From Revocable Trust Were Not Included in Gross Estate, 21 EP 240, Jul/Aug94

IRS Can Revalue Gifts for Estate Tax Purposes, Rules CA-8, 21 EP 366, Nov/Dec94

IRS Revises Its Position: Loan Guarantees Will Not Automatically Reduce the Marital Deduction, 21 EP 235, Jul/Aug94

Lease to Family Corp. Did Not Defeat Special-Use Valuation, 21 EP 237, Jul/Aug94

Legislation Concerning GST Tax Proposed, 21 EP 310, Sep/Oct94

Payments to Ex-Wife Were Not Deductible by Estate, 21 EP 308, Sep/Oct94

S.Ct. Upholds Retroactive Application of Restriction on Estate Tax Deduction for Sale of Stock to ESOP, 21 EP 363, Nov/Dec94

TC Reaffirms Its Position That Marital Deduction Is Not Reduced by Administration Expenses, 21 EP 112, Mar/Apr94

Transaction's Form Controlled Valuation of Gifts to Children, 21 EP 116, Mar/Apr94

Transfers From Revocable Trust Were Included in Grantor's Estate, 21 EP 49, Jan/Feb94

The Elderly

How to Determine if a Client Has Testamentary Capacity, *by John B. Huffaker and Michael B. Novakovic*, 21 EP 323, Nov/Dec94

Uniform Health-Care Decisions Act Gives New Guidance, *by David M. English and Alan Meisel*, 21 EP 355, Nov/Dec94

Estate Tax

SCINs Are Still Useful Tools Despite Recent Decision, *by Howard M. Esterces*, 21 EP 12, Jan/Feb94

When Should Planners Consider Using Split Interest Transfers?, *by Jonathan G. Blattmachr and Andrew D. Painter*, 21 EP 20, Jan/Feb94

Generation-Skipping Tax

Planning With Chapter 14 and GST Interaction, *by John H. Gardner*, 21 EP 146, May/Jun94

Income Tax

Living With the New Fiduciary Income Tax Rates Under RRA '93, *by Charles E. Early*, 21 EP 3, Jan/Feb94

Proper Disposition of IRD Items Can Produce Tax Savings, *by Ann C. Harris*, 21 EP 276, Sep/Oct94

Insurance Trends and Topics

AALU Meeting Void of Any Tax Controversy, 21 EP 186, May/Jun94

Accidental Death Benefit Denied for Drug Overdose, 21 EP 246, Jul/Aug94

Annuities Now Unlikely to Be Taxed Differently, 21 EP 374, Nov/Dec94

Comparing Universal Life and Whole Life Policies for Both Individual and Survivorship Insurance Needs, 21 EP 312, Sep/Oct94

Expanded Blood Testing for Insurance Applicants, 21 EP 57, Jan/Feb94

Fraud Unrelated to Death Can Void the Policy, 21 EP 372, Nov/Dec94

The Good News for Estate Planners in RRA '93, 21 EP 55, Jan/Feb94

HIV Riders for Disability Policies Introduced, 21 EP 56, Jan/Feb94

Is Life Insurance Solvency Crisis Over?, 21 EP 121, Mar/Apr94

1994 May Offer Last Chance for Clients to Buy Guaranteed Level Term Policies at Low Rates, 21 EP 54, Jan/Feb94

Rehabilitation Election of Mutual Benefit Completed, 21 EP 245, Jul/Aug94

Risk-Based Capital Rules Are Effective in 1994, 21 EP 56, Jan/Feb94

Small Insurer Seized due to Derivative Losses, 21 EP 374, Nov/Dec94

State Regulators Impose Major Fines and Propose Legislative Reform as a Result of Sales Violations, 21 EP 243, Jul/Aug94

Survivorship Life Insurance Products and Their Use in Estate Planning in 1994, 21 EP 183, May/Jun94

Tax Effects of Rebating Clarified While Agents, Insurers, and Insurance Dept. Battle in Calif., 21 EP 119, Mar/Apr94

Triple X Affecting Certain Term Plans Stalled, 21 EP 372, Nov/Dec94

True "Whole of Life" Coverage Is Recognized as New Insurance Policy Is Introduced, 21 EP 371, Nov/Dec94

Viatical Settlement Companies Licensed, 21 EP 186, May/Jun94

Life Insurance

Ownership of Life Insurance by a Third Party, *by Michael J. Chazan*, 21 EP 169, May/Jun94

Using First-to-Die Life Insurance in Estate Planning, *by Robert W. Finnegan*, 21 EP 296, Sep/Oct94

Marital Deduction

QTIP Requirements Changed in New Final Regulations, *by Charles F. Newlin*, 21 EP 205, Jul/Aug94

Medicaid

OBRA '93 Makes Sweeping Changes in Medicaid Rules, *by Sanford J. Schlesinger and Barbara J. Scheiner*, 21 EP 74, Mar/Apr94

New Fiduciary Decisions

Administration of Charitable Foundations, 21 EP 187, May/Jun94

Adopted Half-Sibling's Right of Inheritance, 21 EP 378, Nov/Dec94

Antenuptial Agreement Construed by Court, 21 EP 122, Mar/Apr94

Application of the Rule Against Perpetuities, 21 EP 247, Jul/Aug94

Apportionment of Estate Tax Burden Determined, 21 EP 250, Jul/Aug94

"Available Resource" and Interest of Beneficiary, 21 EP 248, Jul/Aug94

Burden of Proof Needed for Will Revocation, 21 EP 188, May/Jun94

Choice of Law Provision in Will Given Effect, 21 EP 248, Jul/Aug94

Construction of "Per Stirpes" Analyzed, 21 EP 122, Mar/Apr94

Court Determines Which State's Law Governs Trust, 21 EP 123, Mar/Apr94

Court Refused to Hold Executor in Contempt, 21 EP 249, Jul/Aug94

Duplicate Original Wills and Revocation, 21 EP 61, Jan/Feb94

Effect of Full Faith and Credit Clause, 21 EP 124, Mar/Apr94

Funding of Revocable Inter Vivos Trust, 21 EP 317, Sep/Oct94
Louisiana Limit on Forced Heirship Unconstitutional, 21 EP 122, Mar/Apr94
Preemptive Rights Agreement Was Invalid, 21 EP 60, Jan/Feb94
Problems Resulting From Joint Tenancies, 21 EP 375, Nov/Dec94
Relief Granted to Spouse Omitted From Will, 21 EP 250, Jul/Aug94
Rights of Creditors to Reach Trust Assets, 21 EP 377, Nov/Dec94
Rule of Repugnancy Applied in Recent Case, 21 EP 59, Jan/Feb94
Status of Joint Will Determined by Court, 21 EP 59, Jan/Feb94
Surviving Spouse's Right to Inherit, 21 EP 58, Jan/Feb94
Testamentary Intent of Holographic Will, 21 EP 378, Nov/Dec94
Trust Construction Suit and Medicaid Eligibility, 21 EP 189, May/Jun94
Trust for Disabled Individual Was an MQT, 21 EP 58, Jan/Feb94
Update on Admissibility of Extrinsic Evidence, 21 EP 60, Jan/Feb94
Validity of Prenuptial Agreement Sustained, 21 EP 249, Jul/Aug94
What Is the Effect of a Stock Split on a Legacy?, 21 EP 60, Jan/Feb94
Who Is the Creator of Special Needs Trust?, 21 EP 376, Nov/Dec94
Will Contracts and Constructive Trusts, 21 EP 124, Mar/Apr94
Will Contracts and Spouses' Joint Wills, 21 EP 316, Sep/Oct94

Partnerships

Family Limited Partnerships Can Create Discounts, *by Michael D. Mulligan and Angela Fick Braly,* 21 EP 195, Jul/Aug94

Postmortem Planning

Estate Plan Should Anticipate the Use of Disclaimers, *by Burton E. Isaacs and Kevin S. Edwards,* 21 EP 89, Mar/Apr94

Procedure

Relief May Be Available for Missed Tax Elections, *by Douglas L. Siegler,* 21 EP 139, May/Jun94
Transferee Liability Can Reach Trustee as Well as a Beneficiary, *by Beth D. Tractenberg,* 21 EP 259, Sep/Oct94

Retirement Plans

What Are Creditors' Rights in Retirement Plan Benefits?, *by Noel C. Ice,* 21 EP 30, Jan/Feb94
When to Give Retirement Plan Assets to Charity, *by Douglas K. Freeman,* 21 EP 348, Nov/Dec94

Software Review

BeneQuick Software Performs Charitable Giving Calculations Rapidly and Easily, 21 EP 190, May/Jun94
BNA Estate Tax Spreadsheet Swiftly Handles a Wide Range of Calculations Used in Estate Planning, 21 EP 318, Sep/Oct94
EZ Gift Planner Provides Calculations for GRITs, GRATs, GRUTs, and Charitable Gifts, 21 EP 62, Jan/Feb94

Special Assets

Estate Planning for Owners of Patents and Copyrights, *by Debra Perrotta,* 21 EP 94, Mar/Apr94
Planning When Art and Collectibles Are Assets of an Estate, *by Anne M. Carley,* 21 EP 219, Jul/Aug94

Trusts

Combining Defective Grantor Trusts With Other Types of Trusts, *by Robert A. Parr,* 21 EP 82, Mar/Apr94
Funding GRATs With S Stock, Partnership or LLC Interests, *by William F. Chandler and Harold Dubroff,* 21 EP 331, Nov/Dec94
TC Okays Grantor's Power to Replace Independent Trustee, *by Frank S. Berall, J. Stoddard Hayes, Jr., and Suzanne Brown Walsh,* 21 EP 67, Mar/Apr94
Using Trusts as Part of Multiparty Transactions, *by Walter W. Bell and Patrick J. Bitterman,* 21 EP 104, Mar/Apr94

Valuation

Alternate Valuation Election Has Side Effects, *by Ted D. Englebrecht and James M. Turner,* 21 EP 154, May/Jun94
Guidelines on Actuarial Tables in Proposed Regs., *by Miles C. Gerberding and Cindy A. Wolfer,* 21 EP 340, Nov/Dec94
Strategies for Obtaining the Largest Valuation Discounts, *by Lance S. Hall and Timothy C. Polacek,* 21 EP 38 Jan/Feb94

AUTHOR INDEX

Walter W. Bell 104
Frank S. Berall 67
Patrick J. Bitterman 104
Jonathan G. Blattmachr 20
Angela Fick Braly 195
Francis B. Brogan, Jr. 131
Anne M. Carley 219
William F. Chandler 331
Michael J. Chazan 169
Harold Dubroff 331
Charles E. Early 3
Kevin S. Edwards 89
Ted D. Englebrecht 154
David M. English 355
Howard M. Esterces 12
Steven M. Etkind 162
Robert W. Finnegan 296
Douglas K. Freeman 348
John H. Gardner 146
Miles C. Gerberding 340
Cheryl E. Hader 212
Lance S. Hall 38
Ann C. Harris 276
J. Stoddard Hayes, Jr. 67
Richard M. Horwood 266
John B. Huffaker 323
Noel C. Ice 30
Burton E. Isaacs 89
Alan Meisel 355
Michael D. Mulligan 195, 310
Charles F. Newlin 205
Michael B. Novakovic 323
Andrew D. Painter 20, 131
Robert A. Parr 82
Debra Perrotta 94
Timothy C. Polacek 38
Gerald J. Robinson 228
Barbara J. Scheiner 74
Sanford J. Schlesinger 74
Douglas L. Siegler 139
Beth D. Tractenberg 259
James M. Turner 154
Suzanne Brown Walsh 67
Cindy A. Wolfer 340
R. Robert Woodburn, Jr. 287